

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

BLOCKCHAIN MINING SUPPLY AND
SERVICES LTD.,

Plaintiff,

—against—

SUPER CRYPTO MINING, INC. n/k/a
DIGITAL FARMS, INC. and DPW
HOLDINGS, INC. n/k/a AULT ALLIANCE,
INC.,

Defendants.

Civil Action No. 1:18-cv-11099-ALC

**DECLARATION OF RICHARD S.
MANDEL, ESQ. IN SUPPORT OF
PLAINTIFF’S MOTION FOR
SUMMARY JUDGMENT**

RICHARD S. MANDEL, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am an attorney admitted to practice before the Bar of this Court and am a shareholder in the firm of Cowan, Liebowitz & Latman, P.C., attorneys for Plaintiff Blockchain Mining Supply and Services Ltd. (“Plaintiff”). I submit this declaration in support of Plaintiff’s motion for summary judgment in order to bring before the Court certain deposition excerpts and exhibits relied on by Plaintiff on this motion. I am familiar with the facts set forth in this declaration based on my personal knowledge and the documents attached hereto as exhibits.

2. On January 12, 2023, I took the deposition of Milton “Todd” Ault III, the 30(b)(6) designee of Defendant DPW Holdings, Inc. n/k/ Ault Alliance, Inc. (“DPW”). Attached hereto as Exhibit A are true and accurate copies of relevant excerpts from Mr. Ault’s deposition transcript. For the Court’s convenience, references in the transcript to exhibit numbers have been cross-referenced with typed numbers in a blue font, corresponding to the letter of the exhibit attached to this declaration.

3. On January 20, 2023, I took the deposition of Darren Magot, the 30(b)(6) designee of Defendant Super Crypto Mining, Inc. n/k/a Digital Farms, Inc. (“Super Crypto”). Attached hereto as Exhibit B are true and accurate copies of relevant excerpts from Mr. Magot’s deposition transcript. For the Court’s convenience, references in the transcript to exhibit numbers have been cross-referenced with typed numbers in a blue font, corresponding to the letter of the exhibit attached to this declaration.

4. On January 18, 2023, counsel for Defendants DPW and Super Crypto took the deposition of Yonah Kalfa, an individual who assisted Plaintiff in the transaction at issue in this case. Attached hereto as Exhibit C are true and accurate copies of relevant excerpts from Mr. Kalfa’s deposition transcript. For the Court’s convenience, references in the transcript to exhibit numbers have been cross-referenced with typed numbers in a blue font, corresponding to the letter of the exhibit attached to this declaration.

5. Attached hereto as Exhibit D is a true and accurate copy of a document marked as Exhibit 3 at the Ault deposition.

6. Attached hereto as Exhibit E is a true and accurate copy of a document marked as Exhibit 6 at the Ault deposition.

7. Attached hereto as Exhibit F is a true and accurate copy of relevant excerpts from a document marked as Exhibit 8 at the Ault deposition. (Due to the size of the 10-K report exhibit, only the excerpts referenced in the deposition testimony or Plaintiff’s Rule 56.1 Statement are included.)

8. Attached hereto as Exhibit G is a true and accurate copy of a document marked as Exhibit 9 at the Ault deposition and Exhibit 87 at the Magot deposition.

9. Attached hereto as Exhibit H is a true and true and accurate copy of a document marked

as Exhibit 10 at the Ault deposition and Exhibit 89 at the Magot deposition.

10. Attached hereto as Exhibit I is a true and accurate copy of a document marked as Exhibit 11 at the Ault deposition.

11. Attached hereto as Exhibit J is a true and accurate copy of a document marked as Exhibit 14 at the Ault deposition.

12. Attached hereto as Exhibit K is a true and accurate copy of a document marked as Exhibit 15 at the Ault deposition.

13. Attached hereto as Exhibit L is a true and accurate copy of a document marked as Exhibit 16 at the Ault deposition.

14. Attached hereto as Exhibit M is a true and accurate copy of a document marked as Exhibit 17 at the Ault deposition.

15. Attached hereto as Exhibit N is a true and accurate copy of a document marked as Exhibit 18 at the Ault deposition.

16. Attached hereto as Exhibit O is a true and accurate copy of a document marked as Exhibit 19 at the Ault deposition.

17. Attached hereto as Exhibit P is a true and accurate copy of a document marked as Exhibit 20 at the Ault deposition.

18. Attached hereto as Exhibit Q is a true and accurate copy of a document marked as Exhibit 21 at the Ault deposition.

19. Attached hereto as Exhibit R is a true and accurate copy of a document marked as Exhibit 22 at the Ault deposition.

20. Attached hereto as Exhibit S is a true and accurate copy of a document marked as Exhibit 23 at the Ault deposition.

21. Attached hereto as Exhibit T is a true and accurate copy of a document marked as Exhibit 24 at the Ault deposition.

22. Attached hereto as Exhibit U is a true and accurate copy of a document marked as Exhibit 25 at the Ault deposition.

23. Attached hereto as Exhibit V is a true and accurate copy of a document marked as Exhibit 26 at the Ault deposition.

24. Attached hereto as Exhibit W is a true and accurate copy of a document marked as Exhibit 27 at the Ault deposition.

25. Attached hereto as Exhibit X is a true and accurate copy of a document marked as Exhibit 28 at the Ault deposition and Exhibit 5 at the Magot deposition.

26. Attached hereto as Exhibit Y is a true and accurate copy of a document marked as Exhibit 29 at the Ault deposition.

27. Attached hereto as Exhibit Z is a true and accurate copy of a document marked as Exhibit 30 at the Ault deposition and Exhibit 6 at the Magot deposition.

28. Attached hereto as Exhibit AA is a true and accurate copy of a document marked as Exhibit 31 at the Ault deposition and Exhibit 7 at the Magot deposition.

29. Attached hereto as Exhibit BB is a true and accurate copy of a document marked as Exhibit 33 at the Ault deposition.

30. Attached hereto as Exhibit CC is a true and accurate copy of a document marked as Exhibit 34 at the Ault deposition and Exhibit 9 at the Magot deposition.

31. Attached hereto as Exhibit DD is a true and accurate copy of a document marked as Exhibit 35 at the Ault deposition and Exhibit 10 at the Magot deposition.

32. Attached hereto as Exhibit EE is a true and accurate copy of a document marked as

Exhibit 40 at the Ault deposition and Exhibit 16 at the Magot deposition.

33. Attached hereto as Exhibit FF is a true and accurate copy of a document marked as Exhibit 41 at the Ault deposition and Exhibit 17 at the Magot deposition.

34. Attached hereto as Exhibit GG is a true and accurate copy of a document marked as Exhibit 42 at the Ault deposition and Exhibit 21 at the Magot deposition.

35. Attached hereto as Exhibit HH is a true and accurate copy of a document marked as Exhibit 45 at the Ault deposition and Exhibit 3 at the Magot deposition.

36. Attached hereto as Exhibit II is a true and accurate copy of a document marked as Exhibit 46 at the Ault deposition and Exhibit 25 at the Magot deposition.

37. Attached hereto as Exhibit JJ is a true and accurate copy of a document marked as Exhibit 48 at the Ault deposition and Exhibit 26 at the Magot deposition.

38. Attached hereto as Exhibit KK is a true and accurate copy of a document marked as Exhibit 50 at the Ault deposition and Exhibit 28 at the Magot deposition.

39. Attached hereto as Exhibit LL is a true and accurate copy of a document marked as Exhibit 51 at the Ault deposition.

40. Attached hereto as Exhibit MM is a true and accurate copy of a document marked as Exhibit 52 at the Ault deposition.

41. Attached hereto as Exhibit NN is a true and accurate copy of a document marked as Exhibit 53 at the Ault deposition.

42. Attached hereto as Exhibit OO is a true and accurate copy of a document marked as Exhibit 54 at the Ault deposition and Exhibit 32 at the Magot deposition.

43. Attached hereto as Exhibit PP is a true and accurate copy of a document marked as Exhibit 55 at the Ault deposition and Exhibit 33 at the Magot deposition.

44. Attached hereto as Exhibit QQ is a true and accurate copy of relevant excerpts from a document marked as Exhibit 58 at the Ault deposition. (Due to the size of the 10-K report exhibit, only the excerpts referenced in the deposition testimony or Plaintiff's Rule 56.1 Statement are included.)

45. Attached hereto as Exhibit RR is a true and accurate copy of a document marked as Exhibit 59 at the Ault deposition and Exhibit 38 at the Magot deposition.

46. Attached hereto as Exhibit SS is a true and accurate copy of a document marked as Exhibit 60 at the Ault deposition and Exhibit 39 at the Magot deposition.

47. Attached hereto as Exhibit TT is a true and accurate copy of a document marked as Exhibit 61 at the Ault deposition.

48. Attached hereto as Exhibit UU is a true and accurate copy of a document marked as Exhibit 62 at the Ault deposition and Exhibit 41 at the Magot deposition.

49. Attached hereto as Exhibit VV is a true and accurate copy of a document marked as Exhibit 64 at the Ault deposition.

50. Attached hereto as Exhibit WW is a true and accurate copy of a document marked as Exhibit 65 at the Ault deposition.

51. Attached hereto as Exhibit XX is a true and accurate copy of a document marked as Exhibit 68 at the Ault deposition and Exhibit 45 at the Magot deposition.

52. Attached hereto as Exhibit YY is a true and accurate copy of a document marked as Exhibit 69 at the Ault deposition and Exhibit 46 at the Magot deposition.

53. Attached hereto as Exhibit ZZ is a true and accurate copy of a document marked as Exhibit 70 at the Ault deposition and Exhibit 50 at the Magot deposition.

54. Attached hereto as Exhibit AAA is a true and accurate copy of a document marked as

Exhibit 72 at the Ault deposition and Exhibit 54 at the Magot deposition.

55. Attached hereto as Exhibit BBB is a true and accurate copy of a document marked as Exhibit 77 at the Ault deposition.

56. Attached hereto as Exhibit CCC is a true and accurate copy of a document marked as Exhibit 78 at the Ault deposition and Exhibit 59 at the Magot deposition.

57. Attached hereto as Exhibit DDD is a true and accurate copy of a document marked as Exhibit 80 at the Ault deposition.

58. Attached hereto as Exhibit EEE is a true and accurate copy of a document marked as Exhibit 81 at the Ault deposition and Exhibit 63 at the Magot deposition.

59. Attached hereto as Exhibit FFF is a true and accurate copy of a document marked as Exhibit 84 at the Ault deposition and Exhibit 66 at the Magot deposition.

60. Attached hereto as Exhibit GGG is a true and accurate copy of a document marked as Exhibit 87 at the Ault deposition.

61. Attached hereto as Exhibit HHH is a true and accurate copy of a document marked as Exhibit 88 at the Ault deposition.

62. Attached hereto as Exhibit III is a true and accurate copy of a document marked as Exhibit 89 at the Ault deposition.

63. Attached hereto as Exhibit JJJ is a true and accurate copy of a document marked as Exhibit 90 at the Ault deposition.

64. Attached hereto as Exhibit KKK is a true and accurate copy of a document marked as Exhibit 91 at the Ault deposition.

65. Attached hereto as Exhibit LLL is a true and accurate copy of a document marked as Exhibit 92 at the Ault deposition.

66. Attached hereto as Exhibit MMM is a true and accurate copy of a document marked as Exhibit 95 at the Ault deposition and Exhibit 77 at the Magot deposition.

67. Attached hereto as Exhibit NNN is a true and accurate copy of a document marked as Exhibit 96 at the Ault deposition and Exhibit 78 at the Magot deposition.

68. Attached hereto as Exhibit OOO is a true and accurate copy of a document marked as Exhibit 102 at the Ault deposition.

69. Attached hereto as Exhibit PPP is a true and accurate copy of a document marked as Exhibit 4 at the Magot deposition.

70. Attached hereto as Exhibit QQQ is a true and accurate copy of a document marked as Exhibit 8 at the Magot deposition.

71. Attached hereto as Exhibit RRR is a true and accurate copy of a document marked as Exhibit 11 at the Magot deposition.

72. Attached hereto as Exhibit SSS is a true and accurate copy of a document marked as Exhibit 12 at the Magot deposition.

73. Attached hereto as Exhibit TTT is a true and accurate copy of a document marked as Exhibit 14 at the Magot deposition.

74. Attached hereto as Exhibit UUU is a true and accurate copy of a document marked as Exhibit 22 at the Magot deposition.

75. Attached hereto as Exhibit VVV is a true and accurate copy of a document marked as Exhibit 23 at the Magot deposition.

76. Attached hereto as Exhibit WWW is a true and accurate copy of a document marked as Exhibit 34 at the Magot deposition.

77. Attached hereto as Exhibit XXX is a true and accurate copy of a document marked as

Exhibit 35 at the Magot deposition.

78. Attached hereto as Exhibit YYY is a true and accurate copy of a document marked as Exhibit 42 at the Magot deposition.

79. Attached hereto as Exhibit ZZZ is a true and accurate copy of a document marked as Exhibit 43 at the Magot deposition.

80. Attached hereto as Exhibit AAAA is a true and accurate copy of a document marked as Exhibit 44 at the Magot deposition.

81. Attached hereto as Exhibit BBBB is a true and accurate copy of a document marked as Exhibit 47 at the Magot deposition.

82. Attached hereto as Exhibit CCCC is a true and accurate copy of a document marked as Exhibit 48 at the Magot deposition.

83. Attached hereto as Exhibit DDDD is a true and accurate copy of a document marked as Exhibit 49 at the Magot deposition.

84. Attached hereto as Exhibit EEEE is a true and accurate copy of a document marked as Exhibit 51 at the Magot deposition.

85. Attached hereto as Exhibit FFFF is a true and accurate copy of a document marked as Exhibit 53 at the Magot deposition.

86. Attached hereto as Exhibit GGGG is a true and accurate copy of a document marked as Exhibit 60 at the Magot deposition.

87. Attached hereto as Exhibit HHHH is a true and accurate copy of a document marked as Exhibit 67 at the Magot deposition.

88. Attached hereto as Exhibit IIII is a true and accurate copy of a document marked as Exhibit 68 at the Magot deposition.

89. Attached hereto as Exhibit JJJJ is a true and accurate copy of a document marked as Exhibit 74 at the Magot deposition.

90. Attached hereto as Exhibit KKKK is a true and accurate copy of a document marked as Exhibit 76 at the Magot deposition.

91. Attached hereto as Exhibit LLLL is a true and accurate copy of a document marked as Exhibit 79 at the Magot deposition.

92. Attached hereto as Exhibit MMMM is a true and accurate copy of a document marked as Exhibit 80 at the Magot deposition.

93. Attached hereto as Exhibit NNNN is a true and accurate copy of a document marked as Exhibit 82 at the Magot deposition.

94. Attached hereto as Exhibit OOOO is a true and accurate copy of a document marked as Exhibit 85 at the Magot deposition.

95. Attached hereto as Exhibit PPPP is a true and accurate copy of a document marked as Exhibit 86 at the Magot deposition.

96. Attached hereto as Exhibit QQQQ is a true and accurate copy of a document marked as Exhibit 33 at the Kalfa deposition.

97. Attached hereto as Exhibit RRRR is a true and accurate copy of a document marked as Exhibit 35 at the Kalfa deposition.

98. Attached hereto as Exhibit SSSS is a true and accurate copy of a document marked as Exhibit 43 at the Kalfa deposition.

99. Attached hereto as Exhibit TTTT are true and accurate copies of emails sent by Darren Magot to Plaintiff on August 14, August 16, September 12, October 7, and October 23, 2018, produced by Defendants at Bates numbers DEFENDANTS_003640-47, 3652, 3746, 3752-53,

3805-06, and 4227-36 and previously introduced as Exhibit L to the declaration of Dasha Chestukhin, Esq. in opposition to Defendants' motion to dismiss.

100. Attached hereto as Exhibit UUUU are true and accurate copies of emails sent by Darren Magot to Milton "Todd" Ault on June 1, July 23, August 22, and October 22, 2018, produced by Defendants at Bates numbers DEFENDANTS_002790-92, 3313-20, 3662, 4161-72 and previously introduced as Exhibit M to the declaration of Dasha Chestukhin, Esq. in opposition to Defendants' motion to dismiss.

101. Attached hereto as Exhibit VVVV is a true and accurate copy of an email sent by Darren Magot to Plaintiff on April 3, 2018, produced by Defendants at Bates numbers DEFENDANTS_001999-2001, as well as a true and correct copy of a March 23, 2018 *Yahoo! Finance* article linked to in the foregoing email, entitled "Bitcoin Mining Stocks That are Trending Right Now." These documents were previously introduced as Exhibit N to the declaration of Dasha Chestukhin, Esq. in opposition to Defendants' motion to dismiss.

102. Attached hereto as Exhibit WWWW is a true and accurate copy of an email sent by Darren Magot to Plaintiff on September 14, 2018, produced by Defendants at Bates numbers DEFENDANTS_003767-68 and previously introduced as Exhibit O to the declaration of Dasha Chestukhin, Esq. in opposition to Defendants' motion to dismiss.

103. Attached hereto as Exhibit XXXX is a true and accurate copy of an email sent by Milton "Todd" Ault to Plaintiff on August 18, 2018, produced by Defendants at Bates numbers DEFENDANTS_003570-77 and previously introduced as Exhibit R to the declaration of Dasha Chestukhin, Esq. in opposition to Defendants' motion to dismiss.

104. Attached hereto as Exhibit YYYY are true and accurate copies of emails sent by Milton "Todd" Ault to Plaintiff on August 9, August 13, September 7, October 8, October 10, and

October 24, 2018, produced by Defendants at Bates numbers DEFENDANTS_003732-33, 3835-38, 3843-44, 3505-08, 3528-32, 3562-69, 3851-54, 3855-58, and 429 and previously introduced as Exhibit S to the declaration of Dasha Chestukhin, Esq. in opposition to Defendants' motion to dismiss.

105. Attached hereto as Exhibit ZZZZ is a stipulation entered into between Plaintiff and Defendants in this case on December 6, 2022 concerning the authenticity of various emails produced by Defendants during discovery in this case, along with copies of the particular emails being relied upon by Plaintiff on this motion (Exhibits B, D, F, G, I, O to the stipulation).

106. Attached hereto as Exhibit AAAAA is a stipulation entered into between Plaintiff and Defendants in this case on January 18, 2023 concerning the authenticity of various emails produced by Defendants during discovery in this case, along with copies of the emails attached to the stipulation.

107. Attached hereto as Exhibit BBBBB is a true and accurate copy of a document produced by Defendants in discovery (DEF 000006), the cover page of an insurance policy showing Super Crypto's street address, along with the cover page of DPW's Form 10-K/A filing for the fiscal year ending December 31, 2018 showing the same street address and suite number.

108. Appendix A hereto contains a table cross-referencing the exhibits attached to this Declaration with the exhibits introduced in the relevant portions of the transcripts for the respective depositions of Messrs. Ault, Magot and Kalfa.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. EXECUTED ON MAY 30, 2023 AT NEW YORK, NEW YORK.



RICHARD S. MANDEL

APPENDIX A

N/A = Not applicable because not included in record

Mandel Exhibit	Ault Exhibit	Magot Exhibit	Kalfa Exhibit
D	3	<i>N/A</i>	<i>N/A</i>
E	6	<i>N/A</i>	<i>N/A</i>
F	8	<i>N/A</i>	<i>N/A</i>
G	9	87	<i>N/A</i>
H	10	89	<i>N/A</i>
I	11	<i>N/A</i>	<i>N/A</i>
J	14	<i>N/A</i>	<i>N/A</i>
K	15	<i>N/A</i>	<i>N/A</i>
L	16	<i>N/A</i>	<i>N/A</i>
M	17	<i>N/A</i>	<i>N/A</i>
N	18	<i>N/A</i>	<i>N/A</i>
O	19	<i>N/A</i>	<i>N/A</i>
P	20	<i>N/A</i>	<i>N/A</i>
Q	21	<i>N/A</i>	<i>N/A</i>
R	22	<i>N/A</i>	<i>N/A</i>
S	23	<i>N/A</i>	<i>N/A</i>
T	24	<i>N/A</i>	<i>N/A</i>
U	25	<i>N/A</i>	<i>N/A</i>
V	26	<i>N/A</i>	<i>N/A</i>
W	27	<i>N/A</i>	<i>N/A</i>
X	28	5	<i>N/A</i>
Y	29	<i>N/A</i>	<i>N/A</i>
Z	30	6	<i>N/A</i>
AA	31	7	<i>N/A</i>
BB	33	<i>N/A</i>	<i>N/A</i>
CC	34	9	<i>N/A</i>
DD	35	10	<i>N/A</i>
EE	40	16	<i>N/A</i>
FF	41	17	<i>N/A</i>
GG	42	21	<i>N/A</i>

Mandel Exhibit	Ault Exhibit	Magot Exhibit	Kalfa Exhibit
HH	45	3	<i>N/A</i>
II	46	25	<i>N/A</i>
JJ	48	26	<i>N/A</i>
KK	50	28	<i>N/A</i>
LL	51	<i>N/A</i>	<i>N/A</i>
MM	52	<i>N/A</i>	<i>N/A</i>
NN	53	<i>N/A</i>	<i>N/A</i>
OO	54	32	<i>N/A</i>
PP	55	33	<i>N/A</i>
QQ	58	<i>N/A</i>	<i>N/A</i>
RR	59	38	<i>N/A</i>
SS	60	39	<i>N/A</i>
TT	61	40	<i>N/A</i>
UU	62	41	<i>N/A</i>
VV	64	<i>N/A</i>	<i>N/A</i>
WW	65	<i>N/A</i>	<i>N/A</i>
XX	68	45	<i>N/A</i>
YY	69	46	<i>N/A</i>
ZZ	70	50	<i>N/A</i>
AAA	72	54	<i>N/A</i>
BBB	77	<i>N/A</i>	<i>N/A</i>
CCC	78	59	<i>N/A</i>
DDD	80	<i>N/A</i>	<i>N/A</i>
EEE	81	63	<i>N/A</i>
FFF	84	66	<i>N/A</i>
GGG	87	<i>N/A</i>	<i>N/A</i>
HHH	88	<i>N/A</i>	<i>N/A</i>
III	89	<i>N/A</i>	<i>N/A</i>
JJJ	90	<i>N/A</i>	<i>N/A</i>
KKK	91	<i>N/A</i>	<i>N/A</i>
LLL	92	<i>N/A</i>	<i>N/A</i>
MMM	95	77	<i>N/A</i>
NNN	96	78	<i>N/A</i>

Mandel Exhibit	Ault Exhibit	Magot Exhibit	Kalfa Exhibit
OOO	102	<i>N/A</i>	<i>N/A</i>
PPP	<i>N/A</i>	4	<i>N/A</i>
QQQ	<i>N/A</i>	8	<i>N/A</i>
RRR	<i>N/A</i>	11	<i>N/A</i>
SSS	<i>N/A</i>	12	<i>N/A</i>
TTT	37	14	<i>N/A</i>
UUU	<i>N/A</i>	22	<i>N/A</i>
VVV	<i>N/A</i>	23	<i>N/A</i>
WWW	<i>N/A</i>	34	<i>N/A</i>
XXX	<i>N/A</i>	35	<i>N/A</i>
YYY	<i>N/A</i>	42	<i>N/A</i>
ZZZ	<i>N/A</i>	43	<i>N/A</i>
AAAA	66	44	<i>N/A</i>
BBBB	<i>N/A</i>	47	<i>N/A</i>
CCCC	<i>N/A</i>	48	<i>N/A</i>
DDDD	<i>N/A</i>	49	<i>N/A</i>
EEEE	<i>N/A</i>	51	<i>N/A</i>
FFFF	<i>N/A</i>	53	<i>N/A</i>
GGGG	<i>N/A</i>	60	<i>N/A</i>
HHHH	<i>N/A</i>	67	<i>N/A</i>
III	<i>N/A</i>	68	<i>N/A</i>
JJJJ	<i>N/A</i>	74	<i>N/A</i>
KKKK	<i>N/A</i>	76	<i>N/A</i>
LLLL	<i>N/A</i>	79	<i>N/A</i>
MMMM	<i>N/A</i>	80	<i>N/A</i>
NNNN	<i>N/A</i>	82	<i>N/A</i>
OOOO	<i>N/A</i>	85	<i>N/A</i>
PPPP	<i>N/A</i>	86	<i>N/A</i>
QQQQ	<i>N/A</i>	<i>N/A</i>	33
RRRR	<i>N/A</i>	<i>N/A</i>	35
SSSS	<i>N/A</i>	<i>N/A</i>	43